9759-1

REGORDATION NO 8759 FILED : AME

DISCLAIMER OF OWNERSHIP

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THIS DISCLAIMER OF OWNERSHIP (the "Disclaimer"), is made and entered into as of December 17, 1996, by LPCA Corporation, a Delaware corporation ("LPCA").

WHEREAS, on December 27, 1991, LPCA acquired from Westinghouse Credit Corporation ("WCC"), the sole owner of the beneficial interest in a trust created pursuant to a certain Trust Agreement dated as of December 30, 1976 among Borg-Warner Leasing Corporation, WCC and First Security Bank of Utah, National Association, as Owner-Trustee (the "Beneficial Interest"), all of the Beneficial Interest pursuant to an Assignment and Assumption Agreement dated as of December 27, 1991 (the "Assignment and Assumption Agreement") between WCC and LPCA;

WHEREAS, LPCA recorded the Assignment and Assumption Agreement with the Interstate Commerce Commission, now Surface Transportation Board, on January 22, 1992, under Recording No. 8759-F;

WHEREAS, LPCA has sold all of the Beneficial Interest; and

WHEREAS, LPCA desires to clarify that it is no longer the owner of the Beneficial Interest.

NOW, THEREFORE, LPCA, for recording in the records of the Surface Transportation Board, hereby gives notice that it disclaims and renounces any and all current and present right, title and interest to the Beneficial Interest conveyed and assigned to it in, by and under the Assignment and Assumption Agreement on record with the Surface Transportation Board under Recordation No. 8759-F.

IN WITNESS WHEREOF, LPCA has executed this instrument as of the date first above written.

LPCA CORPORATION

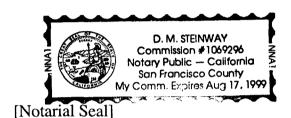
Ву: _/

Thomas C. Nord

Vice President

STATE OF CALIFORNIA)	
)	ss.:
COUNTY OF SAN FRANCISCO)	

On this 13th day of December, 1996, before me personally appeared Thomas C. Nord, to me personally known, who being by me duly sworn, says that he is a Vice President of LPCA Corporation, that the foregoing instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My Commission expires $\frac{8/13/96}{12}$